



**CITY OF CINCINNATI**  
**FINANCE DEPARTMENT**  
**INCOME TAX DIVISION**

THIS SPACE IS FOR OFFICIAL USE ONLY

**ATHLETE AND ENTERTAINER WITHHOLDING REMITTANCE STATEMENT**  
**(FORM CIT-AE)**

<b>WITHHOLDING AGENT</b>			
Name		Street Address	
City	State	Zip Code	Contact Person
Telephone Number	Cincinnati Tax Account No.		Federal Identification No.

<b>PERFORMING ENTITY</b>			
Name		Street Address	
City	State	Zip Code	Contact Person
Telephone Number	Cincinnati Tax Account No.		Federal Identification No.

<b>PERFORMING ENTITY'S AGENT</b>			
Name		Street Address	
City	State	Zip Code	Contact Person
Telephone Number	Cincinnati Tax Account No.		SSN or FID No.

<b>WITHHOLDING AGENT</b>	
Performance Dates	
Gross Amount Paid (before withholding)	\$
City of Cincinnati Tax Rate	2.10%
Total Amount Withheld	\$

Remit your payment to the following address:

**CINCINNATI INCOME TAX DIVISION**  
**ATHLETE AND ENTERTAINER TAX**  
**805 CENTRAL AVENUE SUITE 600**  
**CINCINNATI OH 45202-5799**

**AUTHORIZATION STATEMENT:**

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete, and correct.

Signature

Printed Name

Date

# City of Cincinnati



Finance Department  
Income Tax Division

**Ted Nussman**  
Tax Commissioner

805 Central Avenue Suite 600  
Cincinnati, OH 45202-5799  
Phone Number: (513) 352-3838  
Fax Number: (513) 352-2542  
Website: [www.cincinnati-oh.gov/citytax](http://www.cincinnati-oh.gov/citytax)

## FORM CIT-AE INSTRUCTIONS

### **Withholding Agents**

Pursuant to Regulation R-15 of the Cincinnati Municipal Code, Form CIT-AE is the required document that a promoter, booking agent, venue owner or other employer must use to report the withholding tax due on the gross amount paid for the appearance of an entertainment act, sporting event, band, orchestra, rock group or other performance act when said performer does not receive a Form W-2 from said employer. The amount to be withheld should be at the prescribed withholding rate (2.1%) from gross payments made to the recipient(s).

Complete Form CIT-AE and submit with payment by the fifteenth (15th) day of the calendar month following the performance. Mail the form and your payment to:

**CINCINNATI INCOME TAX BUREAU  
ATHLETE AND ENTERTAINER TAX  
805 CENTRAL AVENUE SUITE 600  
CINCINNATI OH 45202-5799**

Furnish two copies of the document to the recipient and retain a copy for your records.

A withholding agent who fails to withhold or remit the City of Cincinnati income tax is liable for the payment of the tax, whether or not it is collected from the performer. In addition, the withholding agent is liable for any interest and penalty charges assessed in accordance with Section 311-63 of the Cincinnati Municipal Code.

### **Performers/Recipients**

There will be no filing requirement in the case of a performer or other recipient whose entire earnings in Cincinnati for the tax period were withheld and paid by a withholding agent. Even if you are not required by law to file a return, you must file a tax return, Form R, if you wish to receive a refund of any Cincinnati tax that has been withheld. When filing your Cincinnati return, attach a copy of this form to the face of your return just as you would your Form W-2. Retain another copy for your records.

Please contact our office at (513) 352-3838 during the hours of 8:00 A.M. until 4:30 P.M., Monday through Friday, if you have any questions or need additional information.